

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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:
UNITED STATES OF AMERICA : INFORMATION
:
- v. - : 19 Cr. 876 (es)
:
MARC A. SEEDORF, :
:
Defendant. :
:
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COUNT ONE
(Tax Evasion)

The United States Attorney Charges:

BACKGROUND

1. Unless stated otherwise, at all times relevant to this Information:

a. MARC A. SEEDORF, the defendant, was a resident of South Salem, New York.

b. SEEDORF was employed as a Town Justice for the Town of Lewisboro, New York. The income SEEDORF received from this employment was reported to the Internal Revenue Service ("IRS") on IRS Forms W-2.

c. SEEDORF also received income from the private practice of law. Until in or about 2013, SEEDORF was a partner in a small law firm, and the income SEEDORF received from the private practice of law was reported to the IRS on IRS Forms 1065, U.S. Returns of Partnership Income, and Schedule K-1's attached

thereto. In or about 2012, that partnership was dissolved. In or about 2013, SEEDORF began operating the Law Offices of Marc A. Seedorf, a sole proprietorship. From in or about 2013 through in or about 2015, SEEDORF did not report to the IRS income he received from the private practice of law.

2. MARC A. SEEDORF, the defendant, failed to file U.S. Individual Income Tax Returns for the tax years 2005 through 2015, despite being required to do so.

3. As a result of the income he earned in the years 2005 through 2008, MARC A. SEEDORF, the defendant, incurred substantial federal income tax liabilities. The IRS examined SEEDORF's tax liabilities for these years, and in or about July 2010 assessed the approximate total amount of SEEDORF'S tax liability for 2005 through 2008, including interest and penalties, at \$323,553.56 ("SEEDORF'S 2005 Through 2008 Tax Liability").

4. As a result of the income he earned in the years 2009 through 2013, MARC A. SEEDORF, the defendant, incurred additional federal income tax liabilities. The IRS examined SEEDORF's tax liabilities for these years, and in or about July 2015 assessed the following approximate amounts of tax liability for the following years, including interest and penalties ("SEEDORF'S Unpaid 2009 Through 2013 Tax Liabilities"):

Tax Year	Assessed Tax Liability
2009	\$13,886.91
2010	\$39,783.31
2011	\$20,744.16
2012	\$11,856.37
2013	\$78,764.55

**SEEDORF'S 2012 LAW SUIT SETTLEMENT
AND CONCEALMENT OF SEEDORF'S SETTLEMENT PROCEEDS**

5. In or about June 2012, MARC A. SEEDORF, the defendant, settled a lawsuit with third parties, and was awarded \$1,524,116, plus attorney's fees and expenses (the "2012 Law Suit Settlement"). In or about late July 2012, SEEDORF'S attorneys' law firm ("Law Firm-1") received two checks made payable to SEEDORF, in the total amount of \$1,524,116 ("SEEDORF'S Settlement Proceeds"), and a third check, made payable to Law Firm-1, for its fees and expenses.

6. In or about early August 2012, MARC A. SEEDORF, the defendant, requested that Law Firm-1 deposit SEEDORF'S Settlement Proceeds into its attorney trust account ("Law Firm-1's Trust Account"), and to leave the Settlement Proceeds there until SEEDORF requested them at an undisclosed, later date. On or about August 13, 2012, Law Firm-1 deposited SEEDORF'S Settlement Proceeds into Law Firm-1's Trust Account as directed by SEEDORF.

**SEEDORF'S 2012 AND 2013 USE
AND CONCEALMENT OF SEEDORF'S SETTLEMENT PROCEEDS**

7. On or about August 22, 2012, at the request of MARC A. SEEDORF, the defendant, Law Firm-1 transferred \$500,000 of SEEDORF'S Settlement Proceeds from Law Firm-1's Trust Account to SEEDORF, by check made payable to SEEDORF. On or about August 23, 2012, SEEDORF deposited the \$500,000 check into his account at an investment management company ("SEEDORF'S Investment Account"). At SEEDORF's request, Law Firm-1 retained the remaining \$1,024,116 of SEEDORF'S Settlement Proceeds in Law Firm-1's Trust Account.

8. From in or about January 2010, through in or about June 2013, the IRS attempted to collect SEEDORF'S 2005 Through 2008 Tax Liability, including by mailing letters to MARC A. SEEDORF, the defendant and requesting documents and records from SEEDORF. SEEDORF failed to provide any records to the IRS or make any payment toward SEEDORF'S 2005 Through 2008 Tax Liability.

9. In or about April 2012, the IRS placed a levy upon SEEDORF's wages from the Town of Lewisboro. From on or about May 9, 2012, through on or about November 13, 2012, the IRS collected approximately \$9,057.75 of SEEDORF'S 2005 Through 2008 Tax Liability by means of this levy.

10. In or about early June 2013, the IRS initiated a process to place a levy upon SEEDORF'S Investment Account. In or about June and July 2013, MARC A. SEEDORF, the defendant, contacted the

IRS Revenue Officer handling his case, and stated that he would pay the outstanding balance of SEEDORF'S 2005 Through 2008 Tax Liability, including interest and penalties, so that the IRS would withdraw its levy from SEEDORF'S Investment Account.

11. On or about July 25, 2013, at the request of MARC A. SEEDORF, the defendant, Law Firm-1 wired \$400,000 of SEEDORF'S Settlement Proceeds from Law Firm-1's Trust Account to the attorney trust account of The Law Offices of Mark A. Seedorf ("SEEDORF'S Law Firm Trust Account"). At SEEDORF's request, Law Firm-1 retained the remaining \$624,116 of SEEDORF'S Settlement Proceeds in Law Firm-1's Trust Account.

12. On or about July 29, 2013, MARC A. SEEDORF, the defendant, mailed and caused to be mailed to the IRS a check in the amount of \$357,100, drawn on SEEDORF'S Law Firm Trust Account, in full payment of SEEDORF'S 2005 Through 2008 Tax Liability. On or about July 30, 2013, MARC A. SEEDORF, the defendant, told an IRS Revenue Officer that the check had been sent, and falsely told the IRS Revenue Officer that SEEDORF had borrowed the funds from his law firm's escrow account.

13. On or about December 17, 2013, at the request of MARC A. SEEDORF, the defendant, Law Firm-1 wired \$50,000 of SEEDORF'S Settlement Proceeds from Law Firm-1's Trust Account to the operating account of The Law Offices of Mark A. Seedorf ("SEEDORF'S Law Firm Operating Account"). On or about December 18, 2013, at

the request of SEEDORF, Law Firm-1 wired an additional \$25,000 of SEEDORF'S Settlement Proceeds from Law Firm-1's Trust Account to SEEDORF'S Law Firm Operating Account. At SEEDORF's request, Law Firm-1 retained the remaining \$549,116 of SEEDORF'S Settlement Proceeds in Law Firm-1's Trust Account.

**SEEDORF'S 2014 AUDIT, INTERVIEW,
AND CONCEALMENT OF SEEDORF'S SETTLEMENT PROCEEDS**

14. In or about May 2014, the IRS began efforts to audit MARC A. SEEDORF, the defendant, for the tax years 2009 through 2013.

15. On or about December 5, 2014, the assigned IRS Revenue Agent interviewed MARC A. SEEDORF, the defendant (the "December 2014 Interview"). During the interview, the Revenue Agent asked SEEDORF whether he had received any non-taxable income during the period from 2009 through 2013. SEEDORF disclosed that he had received proceeds from a life insurance policy, and some small gifts from family and friends. The Revenue Agent asked SEEDORF whether he had received any other non-taxable income, to which SEEDORF responded: "No." During the interview, SEEDORF never disclosed the 2012 Law Suit Settlement, or the existence of SEEDORF'S Settlement Proceeds, which had been concealed in Law Firm-1's Trust Account at SEEDORF'S direction.

16. During the December 2014 Interview, the Revenue Agent requested that MARC A. SEEDORF, the defendant, provide all of his

financial records for tax years 2009 through 2013. SEEDORF never provided any records to the Revenue Agent.

17. After on or about February 5, 2015, MARC A. SEEDORF, the defendant, did not respond to any of the Revenue Agent's multiple attempts to contact him by mail, phone, and email.

**SEEDORF'S 2015 USE AND
CONCEALMENT OF SEEDORF'S SETTLEMENT PROCEEDS**

18. By in or about March 2015, MARC A. SEEDORF, the defendant, had failed to make mortgage payments on his home for several months, despite having the assets with which to do so, and was facing foreclosure.

19. On or about April 2, 2015, at the request of MARC A. SEEDORF, the defendant, SEEDORF'S brother-in-law wired \$140,000 into SEEDORF'S personal checking account. Also on or about April 2, 2015, SEEDORF wired \$120,000 from SEEDORF'S Investment Account into SEEDORF'S personal checking account. Also on or about April 2, 2015, SEEDORF wired \$253,338 from his personal checking account to his mortgage company's attorneys in order to pay off his mortgage arrears.

20. On or about April 10, 2015, at the request of MARC A. SEEDORF, the defendant, Law Firm-1 wired \$140,000 of SEEDORF'S Settlement Proceeds from Law Firm-1's Trust Account to SEEDORF'S brother-in-law's personal checking account. At SEEDORF's request,

Law Firm-1 retained the remaining \$409,116 of SEEDORF'S Settlement Proceeds in Law Firm-1's Trust Account.

21. From in or about 2009 and continuing through in or about October 2019, MARC A. SEEDORF, the defendant, orchestrated a scheme to evade payment of SEEDORF'S Unpaid 2009 Through 2013 Tax Liabilities, largely by failing to file personal income tax returns, ignoring the IRS's repeated requested for documents and records, and taking steps to conceal the existence of SEEDORF'S assets, namely SEEDORF'S Settlement Proceeds. SEEDORF attempted to evade paying SEEDORF'S Unpaid 2009 Through 2013 Tax Liabilities in the following ways, among others:

a. SEEDORF instructed Law Firm-1 to deposit and maintain SEEDORF'S Settlement Proceeds in Law Firm-1's Trust Account, as part of his effort to conceal the funds from the IRS.

b. SEEDORF instructed Law Firm-1 to disburse portions of SEEDORF'S Settlement Proceeds to accounts other than his personal bank account, including his law firm's operating account, his law firm's attorney trust account, and his brother-in-law's personal account, in order to disguise the source of funds SEEDORF paid to the IRS in connection with SEEDORF'S 2005 through 2008 Tax Liability, and to other creditors, and the existence of the remainder of SEEDORF'S Settlement Proceeds.

c. SEEDORF falsely informed an IRS Revenue Officer that he had borrowed from his own law firm's escrow account the funds with which he paid SEEDORF'S 2005 Through 2008 Tax Liability.

d. Although Law Firm-1 repeatedly expressed its desire to send SEEDORF the remainder of SEEDORF'S Settlement Proceeds, SEEDORF repeatedly requested that Law Firm-1 not do so.

STATUTORY ALLEGATIONS

22. From in or about 2009 and continuing through in or about October 2019, in the Southern District of New York and elsewhere, MARC A. SEEDORF, the defendant, knowingly and willfully did attempt to evade and defeat the payment of a substantial part of the income tax due and owing by SEEDORF to the United States of America for the calendar years 2009 through 2013, by various means, including, among others, those set forth in paragraph 21 of this Information.

(Title 26, United States Code, Section 7201.)



GEOFFREY S. BERMAN
United States Attorney

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SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

MARC A. SEEDORF,

Defendant.

INFORMATION

19 Cr. ()

(26 U.S.C. § 7201)

GEOFFREY S. BERMAN
United States Attorney
